

THE INFLUENCE OF THE LEVEL OF TAXPAYER COMPLIANCE ON MOTOR VEHICLE TAX REVENUE IN THE REGIONAL REVENUE AGENCY OF NORTH SULAWESI PROVINCE YEAR 2019-2021

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Abstract:

Taxes are mandatory contributions to the state owed by individuals or entities that are coercive and can be enforced by law by not receiving direct compensation and being used for the needs of the state for the greatest prosperity of the people. This study aims to determine the effect of the level of taxpayer compliance on motor vehicle tax revenue at the Regional Revenue Agency of North Sulawesi Province. Dengan tujuan untuk mengetahui pengaruh signifikan tingkat kepatuhan wajib pajak terhadap penerimaan pajak kendaraan bermotor. Jenis data penelitian yang digunakan penelitian ini menggunakan pendekatan kuantitatif. Penelitian ini menggunakan metode asosiatif yaitu penelitian yang mencari pengaruh antar variabel independen (X) terhadap variabel dependen (Y). This study aims to examine and explain the effect of the level of taxpayer compliance on motor vehicle tax revenue. The population in this study is the level of taxpayer compliance and data on the realization of motorized vehicle tax revenue from 15 Samsat in North Sulawesi Province for the 2019-2021 period. The Sample is part of the number and characteristics possessed by the population. This study uses a saturated sample where all populations are used as samples. The data analysis technique used in this study is simple linear regression. The results of this study show that the variable Taxpayer Compliance Level significantly affects Motor Vehicle Tax Receipts at the Regional Revenue Agency of North Sulawesi province.

Keywords: *Taxpayer compliance, motor vehicle tax revenue*

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INTRODUCTION

Indonesia has a source of state revenue, one of which is a sizable source of revenue and an essential source of funds for national development, namely taxes. Tax revenue is a source of revenue that can be obtained continuously and optimally developed according to society's conditions and the government's needs.

In administering governance in the regions to the community and carrying out regional development, regional governments are expected to be able to explore more financial sources, especially to meet the financing needs of government and development in their regions.

Taxes have a significant role in the state's life, especially in implementing development, because taxes are a source of state revenue to finance state households, namely expenditures that

benefit the wider community, according to Article 1, paragraph 1 of Law Number 16 of 2009 general provisions on taxation. Taxes are taxpayers' contributions to the state that are owed by individuals or entities that are coercive based on the law by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people.

The North Sulawesi Provincial Revenue Agency, as a regional apparatus managing regional revenues, has a significant role in the development of North Sulawesi Province. Because good, well-planned and transparent revenue management will determine the availability of funds for development. The tasks and authorities given aim to provide the welfare of its citizens. To provide welfare to its citizens, regional governments, in addition to obtaining funds from the central government, are entitled to receive funds through taxes collected directly from the community and companies within their territory and authority.

As the local government, the Regional Revenue Agency of North Sulawesi Province has made efforts to increase public awareness in paying taxes through various innovations and breakthroughs to increase regional own-source revenues through the development of e-Samsat to increase taxpayer compliance with the aim of facilitating motor vehicle tax payments.

Taxpayer compliance is assessed in obedience to fulfilling formal and material tax obligations. For example, Compliance in terms of taxpayer time may always pay taxes in total, but if the obligation is paid late, it is considered non-compliant. Taxpayer compliance can be identified from taxpayer compliance in paying taxes that have been charged, Compliance in registering, and Compliance in paying motor vehicle tax arrears.

According to Rosa (2018), Compliance is a form of human attitude that obeys rules, procedures and discipline that must be carried out and orders that have been set. Likewise, in taxes, being obedient in paying taxes is one of the attitudes of obedience. Compliant taxpayers know their rights and fulfill their obligations following the tax regulations they understand, and carry out tax compliance properly. High taxpayer awareness will affect improving tax compliance even better. Awareness of paying taxes, in addition to causing tax compliance, can also lead to a critical attitude of taxpayers in addressing tax issues.

As defined in Article 1, paragraphs 12 and 13 of the Law of the Republic of Indonesia Number 28 of 2009, the Motor vehicle tax is a tax on ownership and control of motorized vehicles. Motor Vehicle Tax (PKB) is included in the type of provincial tax. Motorized vehicle tax is a tax on ownership and control of motorized vehicles where. The collection is carried out at the office with the Samsat Office. The participation of taxpayers in fulfilling tax payment obligations is highly expected, and taxpayer compliance in paying taxes is a strategic position in increasing tax revenue.

The problem of the level of taxpayer compliance where the public's lack of knowledge about taxes causes low awareness to pay motor vehicle tax on time. Increasing public knowledge through formal and non-formal taxation education can positively impact taxpayer awareness to pay motor vehicle tax so that it can increase revenue.

From the description above, the researcher is interested in understanding the level of taxpayer compliance, where the level of taxpayer compliance is included in a problem that is exceptionally influential on tax revenues. Therefore the researcher wants to research this matter. Taxes on motorized vehicle tax receipts by taking the topic "The Effect of Taxpayer Compliance Level on Motor Vehicle Tax Receipts at the Regional Revenue Agency of North Sulawesi Province in 2019-2021."

Compliance Theory Compliance theory was first coined by Stanley Milgram (1963:371). This theory explains how a person obeys the orders and rules set. The two perspectives are instrumental and normative. The instrumental perspective states that the individual as a whole is driven by a personal interest in changes associated with behavior. The normative perspective relates to the assumption that people are moral and contrary to personal interests. Someone who obeys the law is consistent and follows established norms. Normative commitment through personal morality means obeying the law because the law is considered an obligation, whereas normative commitment through legitimacy means obeying the rules. After all, the law-making authority can regulate one's behavior.

Previous Researcher, Samsudin (2020), in The Effect of Taxpayer Compliance Level on Motorized Vehicle Tax Receipt at the Dompu One-Stop Single Administration System (Samsat) Tax Service Office, obtained the result that this study had a positive effect which stated that the variable of the level of taxpayer compliance had an influence positive to the increase in tax revenue. Masita Hamzah (2018), The Effect of Taxpayer Compliance on Motorized Vehicle Tax Receipt at the Makassar Samsat Office. The results show that taxpayer compliance significantly and positively affects motorized vehicle tax revenue.

METHODS

Type of Research The data used in this research uses a quantitative approach. This study uses an associative method, namely research that seeks the influence between the independent variable (X) on the dependent variable (Y) (Sugiono, 2018, p. 63). This study aims to examine and explain the effect of the level of taxpayer compliance on motor vehicle tax revenue.

Population and Sample the population in this study, is the level of taxpayer compliance and data on the realization of motorized vehicle tax revenue from 15 Samsat in North Sulawesi Province for the 2019-2021 period. The Sample is part of the number and characteristics possessed by the population. This study uses a saturated sample where the entire population is used as a sample.

Variable Operational Definition the independent variable in this study, is the level of taxpayer compliance, while the dependent variable is motor vehicle tax revenue.

In measuring the independent variable, the level of taxpayer compliance is measured by a ratio scale using the key performance indicator (KPI) SE-18 /PJ/22/200, namely the ratio between the number of paying taxpayers and the number of registered taxpayers with the formula:

$$\text{Compliance Rate} = \frac{\text{the number of taxpayers paying}}{\text{the number of registered taxpayers}} 100\%$$

In measuring the dependent variable of motor vehicle tax in this study, it is measured by using the comparison ratio between the realization of motor vehicle tax and the target of motor vehicle tax with the formula:

$$\text{Reception PKB} = \frac{\text{realization of}}{\text{motor vehicle tax target}} \times 100\%$$

Types, Sources, and Data Collection Methods: The data used in this study are quantitative data. In this study, the data sources used are secondary data, where the data sources do not directly provide data to data collectors. The data used is in the form of information that has been collected and is available for research. The data collection method was carried out by observing to collect initial data before the researcher conducted the research and to obtain the information needed to continue the research. Documentation is needed as proof that the researcher has conducted the research.

RESULT AND DISCUSSION

A normality test was carried out using the one-sample Kolmogorov-Smirnov. Based on the results in table 1, it can be seen that the Asymp. Sig. (2-tailed) is 0.200, it can be concluded that the residual variable has a normal distribution because it has a significant value of more than 0.05.

Table 1. Normality Test *one-sample kolmogorov-Smirnov***One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		15
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.76386641
Most Extreme Differences	Absolute	.114
	Positive	.114
	Negative	-.061
Test Statistic		.114
Asymp. Sig. (2-tailed)		.200 ^{c,d}

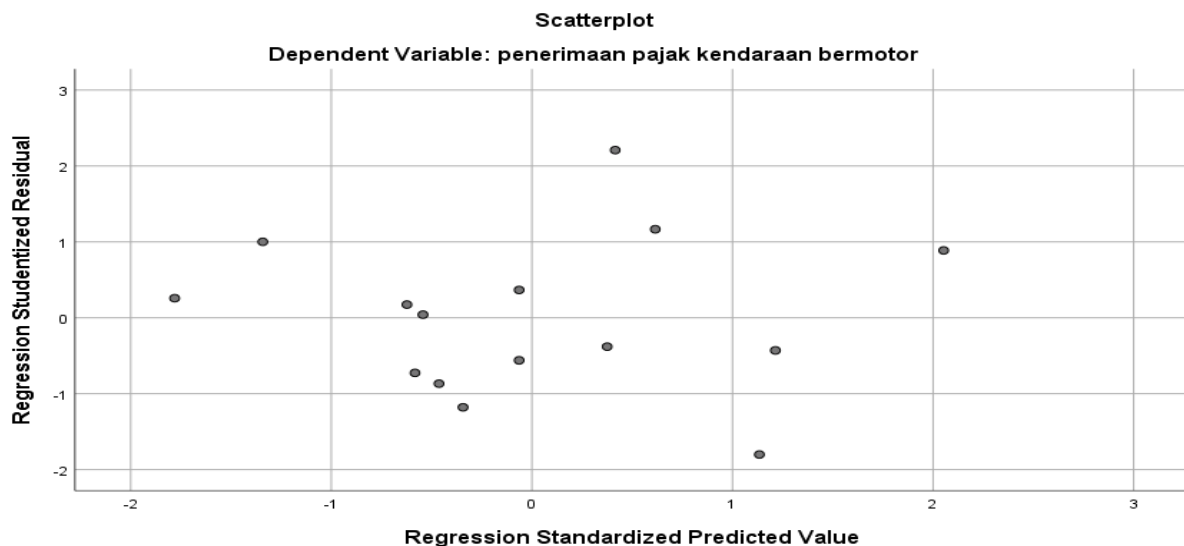
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Heteroscedasticity test, with a scatterplot, the results in table 2. The heteroscedasticity test in the table above illustrates that if the points spread above and below zero on the Y axis and there is no clear pattern, heteroscedasticity does not occur.

**Figure 2.** Heteroscedasticity Test of the Scatterplot Method

Hypothesis test, simple linear regression test, in table 3 in the Unstandardized Coefficients B column to determine the regression equation below:

$$Y = a + bX$$

$$Y = 289,745 + 0,030X$$

The constant value is 289.745. This means that if the value of the independent variable (taxpayer compliance) is equal to 0, then motorized vehicle tax revenue will increase by 289.745. Unstandardized Coefficients Beta of the level of taxpayer compliance that is equal to 0.030. This states that if the variable level of taxpayer compliance increases by 1%, then motorized vehicle tax revenue increases by 0.030.

From the table above, the variable coefficient of the level of taxpayer compliance is equal to 0.30 and has a significance value of 0.004. The coefficient value of 0.30 shows the

positive direction of the influence of the variable level of taxpayer compliance on motor vehicle tax revenue. At the same time, the significance value is 0.004, which means that the significant value is less than 0.05, which states that the hypothesis in this study is accepted.

Table 3. Hypothesis Test Results

Coefficients					
Model		Unstandardized Coefficients		Standardized Coefficients	
		B	Std. Error	Beta	t
1	(Constant)	289.745	1.391		208.338
	Taxpayer Compliance Level	.030	.008	.702	3.549
					Sig.
					.000
					.004

a. Dependent Variable: Motor Vehicle Tax Receipt

Test the Coefficient of Determination (R^2), in table 4 shows that the adjusted R square value in this study takes the adjusted R square result of 0.453 so that it can be said that the influence of the independent variable or the level of taxpayer compliance has an effect of 45.3%. These results show that motor vehicle tax revenue at the Regional Revenue Agency of North Sulawesi Province is influenced by the level of taxpayer compliance of 45.3%, and 54.7% is influenced by factors other than the level of taxpayer compliance.

Table 4. Determination Coefficient Test (R^2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. An error in the Estimate
1	.702 ^a	.492	.453	.79270

a. Predictors: (Constant), Taxpayer Compliance Level

The level of Compliance is measured by the percentage ratio between the number of paying taxpayers and the total number of registered taxpayers. The level of Compliance in this study shows that the independent variable level of taxpayer compliance positively affects the dependent variable of motor vehicle tax revenue. This relates to compliance theory, whereby taxpayer compliance is a behavior based on individual taxpayer awareness of their tax obligations based on applicable laws and regulations. There are two primary perspectives on Compliance, namely, the normative perspective and the instrumental perspective. According to compliance theory (compliance theory), where taxpayer compliance is included in the normative perspective with personal morality and normative with legitimacy. Normative with personal morality, taxpayers are aware of fulfilling their tax obligations and obeying the law following applicable laws because the law is considered an obligation. Normative legitimacy means Compliance with regulations because the law drafting authority has the right to regulate the behavior and rights of the tax authorities that are coercive in tax collection. If the level of taxpayer compliance increases, motorized vehicle tax revenue will also increase.

The results of this study are in line with the opinion of Masita Hamzah (2018) in his research stating that taxpayer compliance has a significant and positive effect on motor vehicle taxpayer

revenue. The role of taxpayers in fulfilling tax payment obligations is highly expected, and taxpayer compliance in paying taxes is a strategic position in increasing tax revenue. This opinion is based on the view that if the level of Compliance is high, then tax revenue is also high. Then the results of research conducted by Rumiya (2017) state that taxpayer compliance has a relationship with tax revenue because if Compliance from taxpayers increases, it will also indirectly increase the increase in motor vehicle tax revenue.

CONCLUSION

This study aims to determine the effect of the independent variable on the level of taxpayer compliance on the dependent variable of motor vehicle tax revenue at BAPENDA. Based on the results of the research analysis by testing the hypothesis regarding the effect of taxpayer compliance on motor vehicle tax revenue at the Regional Revenue Agency of North Sulawesi Province, the results obtained are that the level of taxpayer compliance has a significant effect on motor vehicle tax revenue.

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